

April 3, 1974

action. This has to do with a so-called garage sale, occasional sale shall include the sale of motor vehicles when the seller has previously paid the tax. Now this is a case where a partnership or a chance or risk corporation wishes to or is being formed. And the sales tax then does not apply to that same motor vehicle owned by the same people, only through a different method of titling the same. To a partnership in the organization, such partnership is a former owners of the proper transferred property transferred or immediately after the transfer, members of such partnership and the interest of that partnership received by each. And substantially the proportion of his interest in the property. A sale of tangible personal property consisting of household goods and personal effects provide each of the following conditions are met. And if any condition is not met, then the entire gross receipt shall be subject to the tax. Such sales are by an individual at his residence or if more than one individual's property is involved, such sales are by one of the individuals involve the residence one one...of one of the individuals. Such sales do not occur at any residence for more than three days during a calendar year. Such individual or individuals or member of any of their households do not conduct or engage in a trade or a business. This allows a little more freedom in the case of a garage sale and yet ties it down so there are no more than three sales per year and if anyone is in a business that sells or trades or barbers in this type of product as is at this garage sale. They are not allowed to qualify for the tax exemption. I move for the adoption of the amendment.

PRESIDENT: All right, this is a committee amendment as I understand it, Mr. Clerk and Senator Burbach? This is the committee amendment. Is there any further discussion on it? If not, are you ready to vote? All those in favor of the committee amendment. Those opposed vote no. This requires 25 votes. If you're going to vote, please do so. This is the committee amendment to LB820. Have you all voted? Senator Burbach is getting ready for a Call of the House. If you want to go through that, that's your affair. Clerk will record.

CLERK: 25 ayes, no nays.

PRESIDENT: I want to explain that I'm not urging you to vote for or against when I ask you to vote, you can vote either way. Any further amendments?

CLERK: Now, Mr. President, there's an amendment offered by Senator Burbach. (Clerk read amendment found on page 1477 of Legislative Journal).

PRESIDENT: Senator Burbach.

SENATOR BURBACH: Mr. President, I move for the adoption of the amendment. And I'll tell you just as briefly as I can why we have this amendment. This amendment has just been hurriedly drafted. It is the same language that was used at the time we had the sales...the sales tax became operative in the state in 1967. However, it needs to be re...brought back into focus again since there will be.... hopefully will be a....not hopefully but there will be an increase in the sales tax because of the passage of LB772.